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APPEALS

The
Tax Conferee
Unit



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Conferee:

a person, group, etc.,
that confers or takes
part in a conference

The Tax Conferee confers with taxpayers on tax Assessments that the taxpayer doesn't agree with.

In other words, the Tax Conferee handles taxpayer appeals.

The Conferee Unit is the first level of the tax appeals process.

Why the Conferee



An Auditor will review a taxpayer's account and determine whether the taxpayer should be assessed additional tax, penalty, and/or interest, or the auditor may deny a refund.

Due Process dictates that the Division of Revenue give the taxpayer an option to appeal the Auditor's decision.

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Division of Revenue Mission



To collect 100% of the taxes and other revenues required by law, no more and no less, and to do so in a manner that creates the highest possible level of satisfaction on the part of the public with the competence, courtesy, effectiveness, and efficiency of the Division.



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The Process



§522 –

Notice of proposed Assessment becomes final 60 days after the assessment is mailed to the taxpayer (30 days for Withholding). Within that time the taxpayer may appeal the proposed Assessment.

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The Proceedings



At the Conferee level, proceedings are relatively informal.

It is a chance for the taxpayer (or their representative) and the Conferee to discuss the issues and work together on a resolution.

The taxpayer has a right to request and be granted a hearing in which to discuss the issues.

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The Protest



§523 – The protest must:

- Be in writing
- Be timely
- Identify what is being protested
- Set forth the grounds for the protest



The Conferee represents the Director of the Division of Revenue.

The Conferee serves as a Communication Bridge on behalf of the Director and between the auditor and the taxpayer

The Process, continued



Once the protest is received, a case is created.

If the taxpayer requested a hearing, it is scheduled after an initial review of the case.

Next, the Conferee Unit will investigate and research the issues and send out a Notice of Determination.

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Appeals from the Conferee's Determination



If the taxpayer doesn't agree with the Conferee...

§544 states:

"A determination by the Director on a taxpayer's protest pursuant to § 523 of this title shall be subject to review by the taxpayer's filing a petition with the Tax Appeal Board, in such form as the Tax Appeal Board may prescribe, within the time limits specified in § 525 or § 543 of this title, as the case may be. The determination of the Tax Appeal Board shall be subject to judicial review as provided in § 331 of this title."

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The Tax Appeal Board, or TAB, is a more formal process which includes discovery and witnesses and is on the record.

TAB decisions are appealed to the Superior Court.

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QUESTIONS



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